West
Dunbartonshire
C O U N C I L

REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
AT 31 OCTOBER 2023

Summary:	**Section 1**	**Summary of Management Actions due for completion by 31/10/2023**
		There was one action due for completion by 31 October 2023 which has been reported as completed by management.
	Section 2	**Summary of Current Management Actions Plans at 31/10/2023**
		At 31 October 2023 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.
	Section 3	**Current Management Actions at 31/10/2023**
		At 31 October 2023 there were 17 current audit action points.
	Section 4	**Analysis of Missed Deadlines**
		At 31 October 2023 there were 5 audit action points where the agreed deadline had been missed.
	Section 5	**Summary of Action Plan Points by Audit Year**

REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
SUMMARY OF ACTION PLANS DUE FOR COMPLETION BY 31.10.2023

SECTION 1

Strategic Area	No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*
Resources	1	1		
Total	**1**	**1**		

* These actions are included in the Analysis of Missed Deadlines – Section 4

REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
SUMMARY OF CURRENT ACTION PLANS AT 31.10.2023

SECTION 2

CURRENT ACTIONS BY STRATEGIC AREA

Roads and Neighbourhood	
Due for completion December 2023	5
Due for completion April 2024	4
Total Actions	**9**
HSCP - Health and Community Care	
Due for completion November 2023	3
Due for completion December 2023	1
Due for completion January 2024	1
Due for completion March 2024	1
Due for completion June 2024	1
Total Actions	**7**
Resources	
Due for completion December 2023	1
Total Actions	**1**
Total current actions:	**17**

SECTION 3

Current Internal Audit Action Plans

(P) Vehicle Tracking System (Report Issued January 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/147	**Lack of Formal Process for authorising Users Access to Vehicle Tracking System (Amber)** Users will be contacted and each service's identified administrator will be given access to review and confirm access rights are correct.	⚠	31-Mar-2023	31-Dec-2023	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood
IAAP/148	**Lack of tracking units in hired vehicles (Amber)** Management will commence a review to assess practical application of tracking devices to Long term hires.	⚠	31-Mar-2023	31-Dec-2023	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood
IAAP/149 a	**Under Utilisation of Vehicle Tracking System (Amber)** All Services operating vehicles with tracking units installed will be contacted and provided with updated Tracking System Procedures and training if required.	⚠	31-Mar-2023	31-Dec-2023	Shared Fleet and Waste Services Manager	Chief Officer – Roads and Neighbourhood
IAAP/149 b	**Under Utilisation of Vehicle Tracking System (Amber)** All Service managers that utilise Council owned or hired vehicles should ensure they are aware and are trained on the operational functionality of the Vehicle Tracking System.	⚠	31-Mar-2023	31-Dec-2023	Service Managers	Chief Officers

(P) Supplier Management (Report Issued March 2023)

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/158	**HSCP Formal Contract and Supplier Management (Amber)** Development of a Contracts Register to be stored centrally and controlled by the CCQ Team. By the due date it will have been developed to include a risk register in RAG format to cover contract start date, end date, extension date, CI scores, spend status, Quality monitoring information. Risk register will also be used to programme in more to review services well ahead of contract end date.	▶	31-Dec-2023	31-Dec-2023	HSCP Head of Strategy and Transformation	Chief Officer HSCP Board

Status Key

▶	On track	✔	Complete
⬢	Overdue – revised date required	⚠	Missed original due date –new date set

Ⓟ **Occupational Therapy – Waiting Times (Report Issued April 2023)**

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/170 a	**Lack of capacity to manage current occupational therapy workloads (Red)** Recruitment to current vacant posts. Limitations apply: availability of suitable, appointable applicants plus national recruitment issue.	🔺	01-May-2023	30-Jun-2024	HSCP Head of Health and Community Care	Chief Officer HSCP Board
IAAP/170 b	**Lack of capacity to manage current occupational therapy workloads (Red)** Head of Service (HOS)/Integrated Operation Manager (IOM) will review Occupational Therapy establishment across Adult Care and Community Older Peoples Team and consider alternatives to allow effective distribution of workload across Integrated Adult Services.	▶	30-Nov-2023	30-Nov-2023	HSCP Head of Health and Community Care	Chief Officer HSCP Board
IAAP/174	**Blue badge application backlog (Amber)** Head of Service (HOS)/Integrated Operation Manager (IOM) will review Occupational Therapy establishment across Adult Care and Community Older Peoples Team and consider alternatives to allow effective distribution of workload across Integrated Adult Services.	▶	30-Nov-2023	30-Nov-2023	HSCP Head of Health and Community Care	Chief Officer HSCP Board
IAAP/175	**Adequacy of management information (Amber)** HoS to collate 'performance manager reports' which will include trend analysis across a range of services. This will highlight profession specific reports including Occupational Therapy. These will be monitored by IOM / HoS monthly and adverse trends reported via Clinical care and Governance exception reports. Recognising the need to balance risk within the three classifications of priority against available resources requires effective triaging of referrals.	▶	30-Nov-2023	30-Nov-2023	HSCP Head of Health and Community Care	Chief Officer HSCP Board

Ⓟ **Fleet Management (Report Issued May 2023)**

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/176	**Adequacy of Strategic Planning in relation to Fleet Management (Amber)** An asset management plan for vehicle fleet will be developed based on the current budget for the vehicle replacement programme. The first plan will focus on priority vehicles which require to be replaced and then a rolling programme will be implemented.	▶	01-Apr-2024	01-04-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood

Status Key

▶	On track	✅	Complete
🛑	Overdue – revised date required	🔺	Missed original due date –new date set

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/178	**Lack of Review and Update of Fortress System (Amber)** An initial exercise will be undertaken to review and update the driver information held on Fortress through consultations. Half yearly review on an ongoing basis. Review of keys and allocation of a key to a specific vehicle will be implemented as part of the initial exercise.	▶	31-Dec-2023	31-Dec-2023	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood
IAAP/179	**Lack of measuring of individual vehicle efficiency/Co2 emissions (Amber)** Management will further consider reporting of Co2 emissions as part of the net zero strategy and transition to electric vehicles. In relation to vehicle efficiency, as fuel efficiency is affected by individual driver style, management will consider whether driver information scores could be collated and provided to management to prioritise or target individual training.	▶	01-Apr-2024	01-Apr-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood
IAAP/180	**Single Person Dependency – Transport Administration (Amber)** Roles and responsibilities will be clarified and agreed for what is considered to be a service task and what is considered to be a Corporate Admin Support task. Relevant action to document procedures will then be taken.	▶	01-Apr-2024	01-Apr-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood
IAAP/181	**Single Person Dependency – Transport Administration (Amber)** Roles and responsibilities will be clarified and agreed for what is considered to be a service task and what is considered to be a Corporate Admin Support task. Relevant action to document procedures will then be taken. The service will consider developing the skills base of other officers within the wider service and undertake discussion with CAS management to ensure sufficient cross-training of required skills set within the wider CAS team.	▶	01-Apr-2024	01-Apr-2024	Chief Officer Roads and Neighbourhood	Chief Officer Roads and Neighbourhood

Status Key

▶	On track	✔	Complete
⬣	Overdue – revised date required	⚠	Missed original due date –new date set

REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
CURRENT ACTION PLANS AT 31.10.2023

SECTION 3

Ⓟ **Non-Domestic Rates (Report Issued September 2023)**

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/185	**Ongoing Discrepancies between Assessor and Finance NDR Records – Self-catering Units (Amber)** Management will discuss with the assessor to resolve the need for manual workaround.	▶	31-Dec-23	31-Dec-23	FSC Section Head	Chief Officer Resources
IAAP/186	**Lack of Independent Review of NDR Relief Applications (Amber)** Introduce checking on a sample basis for SBBS and EPR reliefs and review the level of checks carried out across allreliefs to ensure appropriate.	✅	01-Oct-23	01-Oct-23	FSC Team Leader	Chief Officer Resources

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Ⓟ **HSCP Imprest (Report Issued November 2023)**

Code	Agreed Action	Status	Original Due Date	Due Date	Assigned To	Managed By
IAAP/191	**Lack of Segregation of Duties (Amber)** A review of staff involved in the management and operation of petty cash imprest will be undertaken and the following will be noted: • Staff who carry out the day to day operation of petty cash imprest will not be an authorised signatory; and • Staff who are independent of the day to day operation will be nominated authorised signatories and will carry out checks and authorisation of reimbursement claims.	▶	31-Jan-24	31-Jan-24	CFO HSCP	Chief Officer HSCP
IAAP/192	**Adequacy of Procedures (Amber)** A review of the procedures will be undertaken and updated to reflect up to date practice and provide sufficient guidance to staff involved in operating and managing petty cash imprest accounts.	▶	31-Mar-24	31-Mar-24	CFO HSCP	Chief Officer HSCP

Status Key

▶	On track	✅	Complete
⬡	Overdue – revised date required	⚠	Missed original due date – new date set

Report	Agreed Action	Original Due Date	Revised Date	Management Comments
Vehicle Tracking System (Report issued January 2023)	**Lack of Formal Process for authorising Users Access to Vehicle Tracking System (Amber)** Users will be contacted and each service's identified administrator will be given access to review and confirm access rights are correct.	31-Mar-2023 30-Jun-2023	31-Dec-2023	A working group is being established to progress the actions arising from the vehicle tracking audit. The implementation of a revised structure within the service will also provide focus in this area.
Vehicle Tracking System (Report issued January 2023)	**Lack of tracking units in hired vehicles (Amber)** Management will commence a review to assess practical application of tracking devices to Long term hires.	31-Mar-2023 30-Jun-2023	31-Dec-2023	A working group is being established to progress the actions arising from the vehicle tracking audit. The implementation of a revised structure within the service will also provide focus in this area.
Vehicle Tracking System (Report issued January 2023)	**Under Utilisation of Vehicle Tracking System (Amber)** All Services operating vehicles with tracking units installed will be contacted and provided with updated Tracking System Procedures and training if required.	31-Mar-2023 30-Jun-2023	31-Dec-2023	A working group is being established to progress the actions arising from the vehicle tracking audit. The implementation of a revised structure within the service will also provide focus in this area.
Vehicle Tracking System (Report issued January 2023)	**Under Utilisation of Vehicle Tracking System (Amber)** All Service managers that utilise Council owned or hired vehicles should ensure they are aware and are trained on the operational functionality of the Vehicle Tracking System.	31-Mar-2023 30-Jun-2023	31-Dec-2023	A working group is being established to progress the actions arising from the vehicle tracking audit. The implementation of a revised structure within the service will also provide focus in this area.
Occupational Therapy – Waiting Times (April 2023)	**Lack of capacity to manage current occupational therapy workloads (Red)** Recruitment to current vacant posts. Limitations apply: availability of suitable, appointable applicants plus national recruitment issue.	01-May-2023	30-Jun-2024	A new Integrated Operations Manager has now been appointed and one of the priority areas identified will be to review the wider OT service across ACT/COPT. This is anticipated to be concluded by June 2024 as this work will require a service redesign process.

REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLANS
SUMMARY OF ACTIONS BY AUDIT YEAR   **SECTION 5**

Status at 31 October 2023

Audit Year	No of Agreed Actions	No of actions complete	Current actions by Grade		
			Red	Amber	Green*
2020/2021	25	23	0	0	2
2021/2022	51	48	0	1	2
2022/2023	51	33	0	13	5
2023/2024	11	4	0	3	4
Total	**138**	**108**	**0**	**17**	**13**

* Green actions are within the Council's risk appetite and are therefore not included in Audit Committee reports.